

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**SECOND SUPPLEMENTAL DECLARATION OF ELIZABETH HARVEY
IN SUPPORT OF DEBTORS' APPLICATION FOR ENTRY OF AN ORDER (I)
AUTHORIZING THE RETENTION AND EMPLOYMENT OF ERNST & YOUNG LLP
AS TAX COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER, EFFECTIVE
AS OF JULY 13, 2022, AND (II) GRANTING RELATED RELIEF**

I, Elizabeth Harvey, hereby declare under penalty of perjury, pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure as follows:

1. I am a Partner of EY LLP.² I submit this second supplemental declaration (this “Second Supplemental Declaration”) on behalf of EY LLP in further support of *Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022 and (II) Granting Related Relief* [Docket No. 1404] (the “Application”). This Second Supplemental Declaration supplements the disclosures set forth in my original declaration that was filed with this Court on November 18, 2022 [Docket No. 1404, Ex. B] (the “Original Declaration”) and my first supplemental declaration that was filed with this Court on January 13, 2023 [Docket No.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

² Capitalized terms used herein but not otherwise defined shall have the meanings set forth in the Application (as defined in paragraph 2 herein) or the Previous Declarations (as defined in paragraph 2 herein).

1861] (the “First Supplemental Declaration,” and together with the Original Declaration, the “Previous Declarations”).

2. The facts set forth in this Second Supplemental Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or other employees of EY LLP or employees of other EYGL member firms under my supervision and direction.

3. On January 5 and January 6, 2023, Debtors’ counsel provided EY LLP with the names of additional parties in interest that had not been shared with EY LLP at the time of the Original Declaration (the “Additional Parties in Interest”).

4. EY LLP caused the names of the Additional Parties in Interest to be run through the Database. The disclosure schedule annexed hereto as **Schedule 1** lists the names of the Additional Parties in Interest and whether they are currently engaging, or have engaged during the last three years, EY LLP or any other EYGL member firm in a client matter, as shown in the Database.

5. In addition, Schedule 1 updates **Exhibit B-1** to the Original Declaration to the extent that Schedule 1 identifies certain entities that were marked as “no connection” on Exhibit B-1 as connections, following the entry of the January 17, 2023 order of the United States Bankruptcy Court for the District of Delaware approving the debtors’ retention of EY LLP in the proceeding captioned, *In re FTX Trading Ltd.*, Case No. 22-11068. An asterisk is next to those entities’ names on Schedule 1.

6. To the best of my knowledge, information, and belief, based on the information set forth in the Database, none of the services rendered to Additional Parties in Interest by EY LLP or any other EYGL member firm have been in connection with the Debtors or these chapter 11 cases,

except for the services that the Court approved EY LLP to perform for the Debtors in these chapter 11 proceedings [Docket No. 1766] and as stated in the First Supplemental Declaration.

7. EY LLP conducted a search to determine whether EY US LLP (but not any other member firm of EYGL) has paid any of the Additional Parties in Interest that is specified as a Party-Retained Professional to provide professional services during the last three years. Based on its search of that database, EY LLP has determined EY US LLP has paid the following Additional Parties in Interest that are specified as Party-Retained Professionals during the last three years for professional services: Huron Consulting Services LLC and Pepper Hamilton LLP.³

³ On information and belief, Pepper Hamilton LLP merged with another law firm in 2020, and the combined law firm is named Troutman Pepper Hamilton Sanders LLP.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: February 6, 2023

/s/ Elizabeth Harvey
ELIZABETH HARVEY, PARTNER
Ernst & Young LLP

Schedule 1

Additional Parties in Interest

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
2624	Debtors	GK8 Ltd (Israel)	X	
2625	Debtors	GK8 UK Limited	X	
2626	Debtors	GK8 USA LLC	X	
2627	Known Affiliates - JV	Celsius (AUS) Pty Ltd. (Australia)	X	
2628	Known Affiliates - JV	Celsius KeyFi LLC	X	
2629	Known Affiliates - JV	Celsius Lending LLC	X	
2630	Known Affiliates - JV	Celsius Management Corp	X	
2631	Known Affiliates - JV	Celsius Mining IL Ltd	X	
2632	Known Affiliates - JV	Celsius Mining LLC	X	
2633	Known Affiliates - JV	Celsius Network (Gibraltar) Limited	X	
2634	Known Affiliates - JV	Celsius Network Europe d.o.o. Beograd (Serbia)	X	
2635	Known Affiliates - JV	Celsius Network IL Ltd. – Bulgaria Branch	X	
2636	Known Affiliates - JV	Celsius Network IL Ltd. (Israel)	X	
2637	Known Affiliates - JV	Celsius Network Inc.	X	
2638	Known Affiliates - JV	Celsius Network LLC	X	
2639	Known Affiliates - JV	Celsius Networks Lending LLC	X	
2640	Known Affiliates - JV	Celsius Operations LLC	X	
2641	Known Affiliates - JV	Celsius Services CY Ltd (Cyprus)	X	
2642	Known Affiliates - JV	Celsius US Holding LLC	X	
2643	Known Affiliates - JV	Celsius US LLC (Formerly Celsius Money)	X	
2644	Known Affiliates - JV	Celsius Network Limited (UK)	X	
2645	Known Affiliates - JV	KN Media Manager, LLC	X	
2646	Director/Officer	Lamesh, Lior		X
2647	Director/Officer	Shamai, Shahar		X
2648	Bankruptcy Examiner and Professionals	Huron Consulting Services LLC		X
2649	Bankruptcy Professionals - Other	C Street Advisory Group		X
2650	Bankruptcy Professionals - Other	Houlihan Lokey	X	
2651	Bankruptcy Professionals - Other	Pepper Hamilton LLP	X	
2652	Bankruptcy Professionals - Other	Perella Weinberg Partners	X	
2653	Bankruptcy Professionals - Other	Togut, Segal & Segal		X
2654	Bankruptcy Professionals - Retained	Centerview Partners	X	
2655	Bankruptcy Professionals - Retained	Kirkland & Ellis LLP	X	
2656	Contract Counter-Parties	2nd Market		X
2657	Contract Counter-Parties	Bank Hapoalim	X	
2658	Contract Counter-Parties	Bits of Gold LTD	X	
2659	Contract Counter-Parties	Blockdaemon Inc.		X
2660	Contract Counter-Parties	Chainalysis Inc.	X	
2661	Contract Counter-Parties	ConsenSys Software Inc.	X	
2662	Contract Counter-Parties	Dolt International	X	
2663	Contract Counter-Parties	DV Chain, LLC		X
2664	Contract Counter-Parties	eToro Ltd.	X	
2665	Contract Counter-Parties	Explorium Ltd.		X
2666	Contract Counter-Parties	Guberman Consulting		X
2667	Contract Counter-Parties	Hamilton's Reserve Inc.		X
2668	Contract Counter-Parties	Ibrahim, Daniel		X
2669	Contract Counter-Parties	IOTA Stiftung (IOTA Foundation)	X	
2670	Contract Counter-Parties	Kirobo Ltd.		X
2671	Contract Counter-Parties	Maven Digital Ltd		X
2672	Contract Counter-Parties	Niki GA Management and Maintenance Ltd		X
2673	Contract Counter-Parties	Noet Aviv Ltd		X
2674	Contract Counter-Parties	Oobit Technologies Pte. Ltd		X
2675	Contract Counter-Parties	Prosegur Crypto		X
2676	Contract Counter-Parties	Prosegur Custodia De Activos Digitales S.L.U.		X
2677	Contract Counter-Parties	ProxiBit		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
2678	Contract Counter-Parties	Reblonde Public Relations		X
2679	Contract Counter-Parties	Simon, Elie		X
2680	Contract Counter-Parties	SolidBlock Inc		X
2681	Contract Counter-Parties	Tezos Foundation		X
2682	Contract Counter-Parties	Tromer, Eran		X
2683	Contract Counter-Parties	Vast Bank, National Association		X
2684	Contract Counter-Parties	ZoomInfo Technologies		X
2685	Director/Officer	Mayerfeld, Mark		X
2686	Director/Officer	Schreiber, Adam		X
2687	Fee Examiner and Professionals	Delaware ADR, LLC		X
2688	Fee Examiner and Professionals	Godfrey & Kahn, S.C.		X
2689	Fee Examiner and Professionals	Sontchi, Christopher S.		X
2690	GK8 Top 20 Vendors	10Bis	X	
2691	GK8 Top 20 Vendors	Daniel Ibrahim		X
2692	GK8 Top 20 Vendors	DoiT International	X	
2693	GK8 Top 20 Vendors	Elie Simon		X
2694	GK8 Top 20 Vendors	Eran Tromer		X
2695	GK8 Top 20 Vendors	G. E. Ehrlich (1995) LTD.		X
2696	GK8 Top 20 Vendors	Israel Innovation Authority	X	
2697	GK8 Top 20 Vendors	Kost Forer Gabbay & Kasierer	X	
2698	GK8 Top 20 Vendors	Michael Cimo		X
2699	GK8 Top 20 Vendors	Movilei Hovalot		X
2700	GK8 Top 20 Vendors	Neot Aviv		X
2701	GK8 Top 20 Vendors	Shufersal	X	
2702	GK8 Top 20 Vendors	Techen		X
2703	GK8 Top 20 Vendors	Tel Aviv Municipality	X	
2704	GK8 Top 20 Vendors	Xtra Mile Ltd		X
2705	GK8 Top 20 Vendors	Yehuda Sharfi		X
2706	GK8 Top 20 Vendors	YHM Technology LTD		X
2707	Institutional Customers	Alameda Research Ltd.*	X	
2708	Insurance	Evertas Insurance Agency LLC		X
2709	Insurance	Menora Mivtachim Group	X	
2710	Insurance	USI Insurance Services, LLC		X
2711	Notice of Appearance / Pro Hac Vice	Attorney For State Of Wisconsin Department Of Financial Institutions		X
2712	Notice of Appearance / Pro Hac Vice	Bernstein-Burkley P.C.		X
2713	Notice of Appearance / Pro Hac Vice	Degiolamo, Anthony J.		X
2714	Notice of Appearance / Pro Hac Vice	Dickinson Wright PLLC		X
2715	Notice of Appearance / Pro Hac Vice	Jones Day	X	
2716	Notice of Appearance / Pro Hac Vice	Maine Office of Securities		X
2717	Notice of Appearance / Pro Hac Vice	Missouri Securities Division		X
2718	Notice of Appearance / Pro Hac Vice	National Association Of Attorneys General		X
2719	Notice of Appearance / Pro Hac Vice	North Dakota Securities Department		X
2720	Notice of Appearance / Pro Hac Vice	Office Of The Attorney General Of Washington		X
2721	Notice of Appearance / Pro Hac Vice	Steege, Catherine L.		X
2722	Notice of Appearance / Pro Hac Vice	The Law Offices Of T. Scott Leo PC		X
2723	Notice of Appearance / Pro Hac Vice	Wisconsin Attorney General's Office		X
2724	Notice of Appearance / Pro Hac Vice	Wisconsin Department of Financial Institutions		X
2725	Potential Bidding Party	REDACTED		X
2726	Potential Bidding Party	REDACTED		X
2727	Potential Bidding Party	REDACTED		X
2728	Potential Bidding Party	REDACTED		X
2729	Potential Bidding Party	Galaxy Digital LLC	X	
2730	Potential Bidding Party	Galaxy Digital Trading LLC	X	

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
2731	Potential Bidding Party	REDACTED	X	
2732	Potential Bidding Party	REDACTED		X
2733	Potential Bidding Party	REDACTED	X	
2734	Potential Bidding Party - DIP Financing	REDACTED	X	
2735	Top 50 Unsecured Creditors	Alameda Research Ltd.*	X	
2736	UCC Members	Caroline Warren		X
2737	UCC Members	Christopher Coco		X
2738	UCC Members	Covario AG		X
2739	UCC Members	ICB Solutions		X
2740	UCC Members	Mark Robinson		X
2741	UCC Professionals	White & Case LLP	X	
2742	Vendors	A. Kfir holdings	X	
2743	Vendors	Adam Milo		X
2744	Vendors	Adobe products	X	
2745	Vendors	Altsholer benefits	X	
2746	Vendors	Anat Raziel		X
2747	Vendors	Andromeda	X	
2748	Vendors	Anna Pitzman		X
2749	Vendors	Ascential Events (Europe) Limited	X	
2750	Vendors	Asha Gabai		X
2751	Vendors	Asher Harel		X
2752	Vendors	Asher Hersgkowitz		X
2753	Vendors	Avishar		X
2754	Vendors	Aviv Reut		X
2755	Vendors	Avner Mor		X
2756	Vendors	Bari Catz		X
2757	Vendors	Bernard Kulysz		X
2758	Vendors	Blockfrost.io		X
2759	Vendors	BuyMe		X
2760	Vendors	Cellcom	X	
2761	Vendors	Central Park	X	
2762	Vendors	Chamber of Commerce Tel Aviv		X
2763	Vendors	Cleargate		X
2764	Vendors	CTI Solutions		X
2765	Vendors	Cyberforce Global Limited		X
2766	Vendors	Dalia Mintz		X
2767	Vendors	Dana Lev		X
2768	Vendors	Decode	X	
2769	Vendors	Diesenhaus	X	
2770	Vendors	DLC Distributed Ledger Consulting GmbH		X
2771	Vendors	Doit	X	
2772	Vendors	Dor-aviv.		X
2773	Vendors	E.C electricity		X
2774	Vendors	Eitan Shopen		X
2775	Vendors	EMET	X	
2776	Vendors	Eran Tromer		X
2777	Vendors	Etherscan		X
2778	Vendors	Evan Ferrante		X
2779	Vendors	Evertas - USI Insurance Services		X
2780	Vendors	Frankfurt School		X
2781	Vendors	Gorfriends		X
2782	Vendors	Grammerly		X
2783	Vendors	Gsuite		X
2784	Vendors	Hagal Hayarok		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
2785	Vendors	Haim Levy		X
2786	Vendors	Hanoch medical service		X
2787	Vendors	Herman systems		X
2788	Vendors	Hot Mobile	X	
2789	Vendors	Howden Insurance Brokers Limited	X	
2790	Vendors	HR Marketing		X
2791	Vendors	Invoice Maven		X
2792	Vendors	Israeli Innovation Authority	X	
2793	Vendors	Issaschar brothers		X
2794	Vendors	Jack Villacis		X
2795	Vendors	Jetbrains	X	
2796	Vendors	Jobinfo		X
2797	Vendors	Juliet International Limited		X
2798	Vendors	Jumbo stock		X
2799	Vendors	Kasafot Magen		X
2800	Vendors	KINOLIFE LLC		X
2801	Vendors	kuperpan		X
2802	Vendors	Leadmetrix		X
2803	Vendors	Lermont Ltd.		X
2804	Vendors	Levy Cohen		X
2805	Vendors	Linkedin	X	
2806	Vendors	Mei Avivim		X
2807	Vendors	Michael Cimo (Statera Bellus)		X
2808	Vendors	Mitugon		X
2809	Vendors	Moya		X
2810	Vendors	Nachmias Grinberg		X
2811	Vendors	Namlessplace		X
2812	Vendors	Natan Zecharia		X
2813	Vendors	Nespresso	X	
2814	Vendors	Niki-nikayon		X
2815	Vendors	Nisha		X
2816	Vendors	Noam Rozenthal		X
2817	Vendors	Patentic		X
2818	Vendors	Patrner	X	
2819	Vendors	Pesach Zilberman		X
2820	Vendors	Praktal computers		X
2821	Vendors	Reblonde		X
2822	Vendors	Securelogic Ltd.		X
2823	Vendors	SFDC Ireland Limited	X	
2824	Vendors	Shani solutions		X
2825	Vendors	Shekel Ofek		X
2826	Vendors	Sherfi Yehuda, construction		X
2827	Vendors	Shimrit		X
2828	Vendors	Shlomo Kezas		X
2829	Vendors	Shloofta		X
2830	Vendors	Slack	X	
2831	Vendors	Softsale		X
2832	Vendors	Somech Hikin		X
2833	Vendors	Sponja cleaning		X
2834	Vendors	Stot and May		X
2835	Vendors	Superpharm	X	
2836	Vendors	Switchup	X	
2837	Vendors	TDSD Ltd.		X
2838	Vendors	Team Netcon		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
2839	Vendors	Tel Aviv city tax		X
2840	Vendors	The Block Crypto		X
2841	Vendors	Timeclock 365	X	
2842	Vendors	Tomer Zusman		X
2843	Vendors	Value financial services		X
2844	Vendors	World travel		X
2845	Vendors	Yaniv Taieb		X
2846	Vendors	Yeshayaho Blumfeld		X
2847	Vendors	YHM Technologies		X
2848	Vendors	Yigal Arnon	X	
2849	Vendors	Zeplin Unc.		X
2850	Vendors	ZoomInfo		X